

## **EXHIBIT 54**

**From:** [Ross Kirshner](#)  
**To:** [Kristin Martin](#)  
**Subject:** FW: SEMFH Statement  
**Date:** Tuesday, September 14, 2021 4:34:59 PM  
**Attachments:** [image001.png](#)

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**Ross Kirshner, CPA**

**Barker Viggato, LLP**

17300 Dallas Parkway, Suite 3035

Dallas, Texas 75248

Mobile: 972-400-1735

Office: 972-789-1313

Fax: 972-789-1315

Efax: 972-314-0800

[ross@bvtax.com](mailto:ross@bvtax.com)

[www.bvtax.com](http://www.bvtax.com)

<https://bvtax.sharefile.com>

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**From:** Paul Broaddus <[pbroadus@nexpoint.com](mailto:pbroadus@nexpoint.com)>  
**Sent:** Tuesday, September 14, 2021 4:30 PM  
**To:** Mark Barker <[Mark@BVTax.com](mailto:Mark@BVTax.com)>; Heriberto Rios <[HRios@skyviewgroup.com](mailto:HRios@skyviewgroup.com)>; Ross Kirshner <[ross@bvtax.com](mailto:ross@bvtax.com)>  
**Subject:** RE: SEMFH Statement

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Stmt as discussed:

For the 2020 Tax Year, the Manager of SE Multifamily Holdings LLC (the Partnership) allocated taxable income pursuant to Section A.III(2)(b) of the Partnership's First Amended and Restated LLC Agreement dated as of March 15, 2019, to be effective as of August 23, 2018 (the "Company Agreement"). The Company Agreement reflects capital contributions of \$291,146,036 by NexPoint Real Estate Partners, LLC and \$49,000 by Highland Capital Management, L.P. The economic ownership as reflected herein and in the Company Agreement is in dispute and subject to change. The Manager reserves the right to amend the tax returns of the Partnership for the Tax Year 2019 and subsequent years upon final determination of the partners' effective percentage interest in the Partnership.

BARKER VIGGATO- 8/5/22  
EXHIBIT

16

Janice McMoran, CSR, RDR, CRR

BVLLP 001518

Paul Broaddus

**NEXPOINT**

Please note my updated contact information:

915-241-6809

[pbroadus@nexpoint.com](mailto:pbroadus@nexpoint.com) | [www.nexpoint.com](http://www.nexpoint.com)

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**From:** Mark Barker <[Mark@BVTax.com](mailto:Mark@BVTax.com)>

**Sent:** Tuesday, September 14, 2021 3:50 PM

**To:** Heriberto Rios <[HRios@skyviewgroup.com](mailto:HRios@skyviewgroup.com)>; Ross Kirshner <[ross@bvtax.com](mailto:ross@bvtax.com)>; Paul Broaddus <[pbroadus@nexpoint.com](mailto:pbroadus@nexpoint.com)>

**Subject:** SEMFH Statement

Paul,

Was checking to see if the statement was ready?

Mark Barker

Barker Viggato, LLP

17300 Dallas Parkway, Suite 3035

Dallas, Texas 75248

Phone: 972-789-1313

Fax: 972-789-1315

[mark@bvtax.com](mailto:mark@bvtax.com)

---

**From:** Heriberto Rios <[HRios@skyviewgroup.com](mailto:HRios@skyviewgroup.com)>

**Sent:** Monday, September 13, 2021 5:38 PM

**To:** Ross Kirshner <[ross@bvtax.com](mailto:ross@bvtax.com)>; Paul Broaddus <[pbroadus@nexpoint.com](mailto:pbroadus@nexpoint.com)>; Mark Barker <[Mark@BVTax.com](mailto:Mark@BVTax.com)>

**Subject:** RE: Have we filed SE MF Yet?

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Sounds good. I sent these out for signature & should have the executed pages back by tomorrow.

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**From:** Ross Kirshner <[ross@bvtax.com](mailto:ross@bvtax.com)>

**Sent:** Monday, September 13, 2021 5:24 PM

**To:** Heriberto Rios <[HRios@skyviewgroup.com](mailto:HRios@skyviewgroup.com)>; Paul Broaddus <[pbroadus@nexpoint.com](mailto:pbroadus@nexpoint.com)>; Mark Barker <[Mark@BVTax.com](mailto:Mark@BVTax.com)>

**Subject:** RE: Have we filed SE MF Yet?

Heriberto,

You can sign the pages with the old address. The pages are just for our records.

**Ross Kirshner, CPA**

**Barker Viggato, LLP**

17300 Dallas Parkway, Suite 3035

Dallas, Texas 75248

Mobile: 972-400-1735

Office: 972-789-1313

Fax: 972-789-1315

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**From:** Heriberto Rios <[HRios@skyviewgroup.com](mailto:HRios@skyviewgroup.com)>

**Sent:** Monday, September 13, 2021 5:07 PM

**To:** Ross Kirshner <[ross@bvtax.com](mailto:ross@bvtax.com)>; Paul Broaddus <[pbroadus@nexpoint.com](mailto:pbroadus@nexpoint.com)>; Mark Barker <[Mark@BVTax.com](mailto:Mark@BVTax.com)>

**Subject:** RE: Have we filed SE MF Yet?

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Paul will send the statement over once it's ready. As for the signature pages, it looks like some of the states have the partnership's address listed on the sig page. Let me know if I should wait for the updated address to be pushed through, or if you are okay with us having these versions executed.

---

**From:** Ross Kirshner <[ross@bvtax.com](mailto:ross@bvtax.com)>

**Sent:** Monday, September 13, 2021 11:18 AM

**To:** Heriberto Rios <[HRios@skyviewgroup.com](mailto:HRios@skyviewgroup.com)>; Paul Broaddus <[pbroadus@nexpoint.com](mailto:pbroadus@nexpoint.com)>; Mark Barker <[Mark@BVTax.com](mailto:Mark@BVTax.com)>

**Subject:** RE: Have we filed SE MF Yet?

Heriberto,

We have not filed the return yet, we can update the addresses. Can you provide the statement for us to attach?

The signature page file includes the signature pages for the state returns.

**Ross Kirshner, CPA**

**Barker Viggato, LLP**

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Dallas, Texas 75248

Mobile: 972-400-1735

Office: 972-789-1313

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[ross@bvtax.com](mailto:ross@bvtax.com)

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**From:** Heriberto Rios <[HRios@skyviewgroup.com](mailto:HRios@skyviewgroup.com)>

**Sent:** Monday, September 13, 2021 11:07 AM

**To:** Paul Broaddus <[pbroadus@nexpoint.com](mailto:pbroadus@nexpoint.com)>; Mark Barker <[Mark@BVTax.com](mailto:Mark@BVTax.com)>; Ross Kirshner <[ross@bvtax.com](mailto:ross@bvtax.com)>

**Subject:** RE: Have we filed SE MF Yet?

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I haven't sent the signed efile authorization yet, so I believe it hasn't been filed. Also, can you please update the tax return to revert the partnership + partner addresses in all instances where 2515 McKinney, Suite 1100 is being used to 300 Crescent Court, Suite 700? Nexpoint moved back in effective earlier this month. Exception being Highland Capital Management, L.P. which should be 100 Crescent Court, Suite 1850 Dallas TX 75201.

Are there e-file authorizations required for any of the 9/15 states? If so, can you also provide those for execution?

Thanks

---

**From:** Paul Broaddus <[pbroadus@nexpoint.com](mailto:pbroadus@nexpoint.com)>

**Sent:** Monday, September 13, 2021 11:01 AM

**To:** Heriberto Rios <[HRios@skyviewgroup.com](mailto:HRios@skyviewgroup.com)>; Mark Barker <[Mark@bvtax.com](mailto:Mark@bvtax.com)>; Ross Kirshner <[ross@bvtax.com](mailto:ross@bvtax.com)>

**Subject:** Have we filed SE MF Yet?

If so, we want to add a statement to the return and then file a superseded return on or before Wednesday. If we haven't filed yet, please hold the filing until we get the statement to you to attach.

Happy to discuss live.

Paul

Paul Broaddus

**NEXPOINT**

Please note my updated contact information:

915-241-6809

[pbroadus@nexpoint.com](mailto:pbroadus@nexpoint.com) | [www.nexpoint.com](http://www.nexpoint.com)

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